

Michigan State Tax Commission

Personal Property Examiner Certification Program Summary

During 2011, the State Tax Commission will begin implementing changes to the Personal Property Examiner (PPE) Certification program approved by the State Tax Commission in February 2010. These changes include transitioning to a three year certification cycle and the inclusion of annual continuing education requirements. The transition and new program specifications are described below.

Transition:

- A transition PPE certification period will run from October 1, 2011 to December 31, 2012. All active PPE certificate holders as of October 1, 2011 will automatically be issued a certificate that will be effective for this transition period only. There will be no cost or fees associated with the issuance of this certificate.

New Three Year Certification Cycle:

- After December 31, 2012, all PPE certificates will be issued for a three year period. The first three year cycle will run from January 1, 2013 to December 31, 2015.

Continuing Education:

- Continuing education will now be required to be completed by all active PPE certificate holders in order to renew PPE certification. The PPE continuing education will be offered by the State Tax Commission in an online text and quiz format available on the Michigan Assessors Association website (www.maa-usa.org). There is no cost for the continuing education. In order to pass the online PPE quiz, a minimum score of 75 must be obtained. The quiz may be taken as many times as necessary to achieve a passing score.

Renewal Requirements:

- In order to renew a PPE certificate for the first three year cycle beginning January 1, 2013, all active certificate holders will be required to complete 6 hours of online continuing education between October 1, 2011 and October 31, 2012. All active PPE certificate holders who have successfully completed the online continuing education requirement between October 1, 2011 and October 31, 2012 will be issued a three year certificate that will be valid from January 1, 2013 to December 31, 2015. The online continuing education material will not be available on the MAA website until October 1, 2011.
- Renewing future PPE certificates will require all active PPE certificate holders to complete 6 hours of online continuing education during each three year cycle. The 6 hours of online continuing education may be completed at any time during the three year cycle but must be completed prior to November 1 of the third year of the cycle.

Renewal Fees:

- A renewal fee of \$150 will be required under the new three year certification cycle. The \$150 renewal fee for the January 1, 2013 to December 31, 2015 cycle is due to the State Tax Commission between November 1, 2012 and December 31, 2012. All future renewal fees will be due between November 1 and December 31 in the third year of the certification cycle. PPE certificate holders that are eligible to renew certification will be sent a renewal application in early November of the third year of the cycle. The completed application and \$150 renewal fee must be received by the State Tax Commission no later than December 31 of the same year.

New Certification / New Activation:

- Individuals who become newly certified, or newly active, PPE certificate holders during a three year certification cycle will be required to pay a prorated certification fee as follows: \$150 during the first year of the cycle, \$100 during the second year of the cycle and \$50 during the third year of the cycle. All continuing education requirements will apply to newly certified and newly active PPE certificate holders.